

EXHIBIT 110
(Filed Under Seal)

From: Pfeifer, Jerry </O=TYSON/OU=TYSONET/CN=RECIPIENTS/CN=DCSAJRP>
To: Machan, Gary
CC: White, Noel
Sent: 5/15/2012 12:33:58 PM
Subject: RE: Agri Stats Visit Follow-up

More plants will make it more difficult for us to estimate who is who. It will require more time commitment on our part to handle the additional plant information and do our comparisons. However, if we cannot reasonably determine the competitor locations, we may not even have to do some of our analysis. Keep in mind that the more participants the more difficult it will be to put the revenue and cost information together to represent a location.

It seems to me that much of the value we have realized from the Agri Stat process was being able to discuss competitors and putting an estimated name with each location. This may be lost with the addition of more locations.

Jp

From: Machan, Gary
Sent: Friday, May 04, 2012 12:13 PM
To: Pfeifer, Jerry
Cc: White, Noel
Subject: FW: Agri Stats Visit Follow-up

See Jim's direction below

From: Lochner, James
Sent: Friday, May 04, 2012 11:01 AM
To: Machan, Gary
Subject: RE: Agri Stats Visit Follow-up

You will gain the competitor plants you do not see. Because we do not put them in others do not, even though Agri-stats captures their data.

From: Machan, Gary
Sent: Friday, May 04, 2012 10:09 AM
To: Lochner, James; White, Noel
Cc: Pfeifer, Jerry
Subject: FW: Agri Stats Visit Follow-up

Jim: I have worked with Deb(She has done all the work) to incorporate all of our plants in the "internal" analytics of Agristats....It is a very comprehensive report by linking our weekly internal reports to Agristats.... In fact, we(pricing and I) just met with Deb this week to further enhance her reports.... Attached is the monthly Agristats packet published by Deb. (See the Agristats attachment (3MB) Division 12 tab on Deb's packet.) We also subscribe to the "Data Minor" which is a weekly and more timely pricing(price only) report from Agristats with a different and larger enrollment of companies, which is used extensively by our pricing desk. Shane has directed Dan Heffernan to weekly collaborate with Agristats and compiles comparative data on all of our SKU's and publish a weekly comparative report distributed to our pricing managers. Dan also rolls the weekly up to a monthly report which is attached (Agri Stats- March) .

Because of the extensive analytics done internally, I am not sure that we will gain much more information by enrolling all of our plants....It would save some time for Deb and her staff.

However, I understand the logic, if we feel that we need to support an industry effort for a more extensive

benchmarking system.

From: Lochner, James
Sent: Friday, May 04, 2012 6:41 AM
To: White, Noel; Machan, Gary
Subject: FW: Agri Stats Visit Follow-up

I would recommend you agree to put all plants except Perry in under the condition that all companies put all plants. Perry is too unique and easy to spot. I also encouraged Brian to develop more pricing analytics for both pork and beef.

From: Brian H. Snyder [mailto:bhsnyder@agrstats.com]
Sent: Thursday, May 03, 2012 9:00 AM
To: White, Noel
Cc: Lochner, James
Subject: Agri Stats Visit Follow-up

Noel,

I was visiting Springdale last week for a broiler outlook for senior management and had the opportunity to visit with Jim Lochner regarding a variety of ideas for providing additional potential services in Beef/Pork/Chicken. The one thing that Jim highlighted was beef sales analytics and pork sales analytics. I am interested in your feedback as to what will be useful and valuable to your organization. One thing that we are currently working on is an export sales report by region (North America, South America, Pac Rim, Europe....) and include the Canadian companies in the comparison.

Additionally, in our conversation, I shared with Jim that since Tyson only has one plant in the study, Tyson only compares to the "Agrimetrix" legacy companies. Agrimetrix had a policy of allowing only one plant in the study. We grandfathered Tyson and other's into the study. Since that time, all of the other companies except for Tyson and JBS has gone "all-in" and there is a second comparison with all plants in the study which Tyson and JBS does not see.

Agri Stats sincerely appreciates the relationship we have with Tyson and all of your support and business over the years. We want to grow by adding services and value versus raising prices and respectfully ask for you to put all of your pork plants on the analysis.

Key reasons for including all plants:

- Other pork companies – Smithfield, Farmland, Cargill – have included or are in the process of including all of their locations. We are working with JBS to add all their plants and expect Hormel to start adding plants in phases in 2012.
- Full participation gives each company a more complete measurement of the industry to compare against. Companies including only one plant location are still able to benchmark but they see a report that only contains the original eleven "legacy" locations included in the Agrimetrix comparison. While this is a good comparison it does not represent the industry as well as a report that includes all companies and all company locations. Specifically, there is one additional plant above Storm Lake.
- Even though Tyson is comparing all locations against each other and the Agri Stats report internally, additional value could be gained by including the other Tyson plants in the report and having them be a part of a structured Agri Stats comparison and our services.
- Tyson's decision to add all plants would result in a more complete and robust benchmarking program.

Proposal:

- Tyson is currently paying \$2000/month for Storm Lake. This is 67% of the regular price of \$3000/month/plant. We would add the other Tyson pork locations at the same discounted price of \$2000/month per plant plus a combined \$18,750 setup fee (50% of the regular fee) and associated travel expenses.

I apologize for the lengthy email. I assure you it wasn't that long when I started. Is there a good time this week or early next week that we could schedule a follow up phone call. I have availability most of Friday morning.

Thank you again for your support of Agri Stats!

Best regards,

Brian Snyder
President
Agri Stats, Inc.

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